



**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organization and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22			
23	Specific assistance to individuals (attach schedule)	23			
24	Benefits paid to or for members (attach schedule)	24			
25	Compensation of officers, directors, etc	25	17,520	17,520	
26	Other salaries and wages	26	4097,810	4097,810	
27	Pension plan contributions	27			
28	Other employee benefits	28	74,469	74,469	
29	Payroll taxes	29	538,891	538,891	
30	Professional fundraising fees	30			
31	Accounting fees	31			
32	Legal fees	32			
33	Supplies	33	467,211	467,211	
34	Telephone	34	8126	8126	
35	Postage and shipping	35	13,859	13,859	
36	Occupancy	36			
37	Equipment rental and maintenance	37			
38	Printing and publications	38			
39	Travel	39	11,217	11,217	
40	Conferences, conventions, and meetings	40			
41	Interest	41			
42	Depreciation, depletion, etc (attach schedule)	42			
43	Other expenses not covered above (itemize) a	43a			
b	..	43b			
c	..	43c			
d	..	43d			
e	See Statement 4	43e	2298282	1990186	308096
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15	44	7527,385	7219,289	308,096

Joint Costs. Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_, (ii) the amount allocated to Program services \$ \_\_\_\_\_

(iii) the amount allocated to Management and general \$ \_\_\_\_\_, and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments** (See page 24 of the instructions.)What is the organization's primary exempt purpose? **PROVIDE RECREATION/EDUCATION ACTIVITIES**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses  
(Required for 501(c)(3) and 4947(a)(1) trusts but optional for others)

a	Seattle Dept of Parks/Recreation Councils PROGRAM COSTS FOR RECREATION ACTIVITIES HELD AT COMMUNITY CENTERS	(Grants and allocations \$ _____)	7219,289
b	..	(Grants and allocations \$ _____)	
c	..	(Grants and allocations \$ _____)	
d	..	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)		7219,289

**Part IV Balance Sheets** (See page 24 of the instructions)

<b>Note</b>		(A) Beginning of year		(B) End of year
<b>Where required, attached schedules and amounts within the description column should be for end-of-year amounts only</b>				
<b>Assets</b>	<b>45</b> Cash—non-interest-bearing	628,799	45	381,610
	<b>46</b> Savings and temporary cash investments	214,870	46	270,870
	<b>47a</b> Accounts receivable			
	<b>b</b> Less allowance for doubtful accounts	5794	47c	3855
	<b>48a</b> Pledges receivable			
	<b>b</b> Less allowance for doubtful accounts			
	<b>49</b> Grants receivable	42,391	49	42,800
	<b>50</b> Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	<b>51a</b> Other notes and loans receivable (attach schedule)			
	<b>b</b> Less allowance for doubtful accounts		51c	
	<b>52</b> Inventories for sale or use		52	
	<b>53</b> Prepaid expenses and deferred charges	14,987	53	13,171
	<b>54</b> Investments—securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54	
	<b>55a</b> Investments—land, buildings, and equipment basis			
	<b>b</b> Less accumulated depreciation (attach schedule)		55c	
	<b>56</b> Investments—other (attach schedule)		56	
	<b>57a</b> Land, buildings, and equipment basis			
	<b>b</b> Less accumulated depreciation (attach schedule)		57c	
<b>58</b> Other assets (describe <input type="checkbox"/> )		58		
<b>59</b> <b>Total assets</b> (add lines 45 through 58) (must equal line 74)	2,840,077	59	3,111,622	
<b>Liabilities</b>	<b>60</b> Accounts payable and accrued expenses	119,883	60	144,152
	<b>61</b> Grants payable		61	
	<b>62</b> Deferred revenue	99,101	62	108,184
	<b>63</b> Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	<b>64a</b> Tax-exempt bond liabilities (attach schedule)		64a	
	<b>b</b> Mortgages and other notes payable (attach schedule)		64b	
	<b>65</b> Other liabilities (describe <input type="checkbox"/> See Statement 5 )	274,719	65	341,688
	<b>66</b> <b>Total liabilities</b> (add lines 60 through 65)	493,703	66	594,024
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74</b>			
	<b>67</b> Unrestricted	2,338,374	67	2,517,598
	<b>68</b> Temporarily restricted	8,000	68	8,000
	<b>69</b> Permanently restricted		69	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74</b>			
	<b>70</b> Capital stock, trust principal, or current funds		70	
	<b>71</b> Paid-in or capital surplus, or land, building, and equipment fund		71	
	<b>72</b> Retained earnings, endowment, accumulated income, or other funds		72	
	<b>73</b> <b>Total net assets or fund balances</b> (add lines 67 through 69 or lines 70 through 72, column (A) must equal line 19, column (B) must equal line 21)	2,346,374	73	2,525,598
	<b>74</b> <b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)	2,840,077	74	3,119,622

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

**Part IV-A**      **Reconciliation of Revenue per Audited  
Financial Statements with Revenue per  
Return (See page 26 of the instructions )**

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
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a	Total revenue, gains, and other support per audited financial statements ▶	a	7,967,169	a	Total expenses and losses per audited financial statements ▶	a	7,479,849
b	Amounts included on line a but not on line 12, Form 990	b		b	Amounts included on line a but not on line 17, Form 990	b	
(1)	Net unrealized gains on investments \$	(1)		(1)	Donated services and use of facilities \$	(1)	
(2)	Donated services and use of facilities \$	(2)		(2)	Prior year adjustments reported on line 20 Form 990 \$	(2)	
(3)	Recoveries of prior year grants \$	(3)		(3)	Losses reported on line 20, Form 990 \$	(3)	
(4)	Other (specify)	(4)		(4)	Other (specify)	(4)	
<i>Atmt 6</i> \$260,560 Add amounts on lines (1) through (4) ▶		b	260,560	<i>Atmt 7</i> \$271,417 Add amounts on lines (1) through (4) ▶		b	271,417
c	Line a minus line b ▶	c	7,706,609	c	Line a minus line b ▶	c	7208432
d	Amounts included on line 12, Form 990 but not on line a	d		d	Amounts included on line 17, Form 990 but not on line a:	d	
(1)	Investment expenses not included on line 6b, Form 990 \$	(1)		(1)	Investment expenses not included on line 6b, Form 990 \$	(1)	
(2)	Other (specify)	(2)		(2)	Other (specify)	(2)	
\$ Add amounts on lines (1) and (2) ▶		d		<i>Atmt 8</i> \$308,096 Add amounts on lines (1) and (2) ▶		d	308,096
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	7,706,609	e	Total expenses per line 17, Form 990 (line c plus line d) ▶	e	7516,528

**Part V** List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated, see page 26 of the instructions)

[illegible]

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? **▶** ☐ Yes ☒ No  
If "Yes," attach schedule—see page 26 of the instructions

**Part VI Other Information** (See page 27 of the instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity		<input checked="" type="checkbox"/>
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If "Yes," attach a conformed copy of the changes		<input checked="" type="checkbox"/>
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year?		<input checked="" type="checkbox"/>
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement		<input checked="" type="checkbox"/>
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		<input checked="" type="checkbox"/>
b If "Yes," enter the name of the organization <input type="checkbox"/> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt		
81a Enter direct or indirect political expenditures. See line 81 instructions		
b Did the organization file Form 1120-POL for this year?		<input checked="" type="checkbox"/>
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		<input checked="" type="checkbox"/>
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)		
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	<input checked="" type="checkbox"/>	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	<input checked="" type="checkbox"/>	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
85 501(c)(4), (5), or (6) organizations a Were substantially all dues nondeductible by members?		
b Did the organization make only in-house lobbying expenditures of \$2,000 or less?		
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year		
c Dues, assessments, and similar amounts from members		
d Section 162(e) lobbying and political expenditures		
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices		
f Taxable amount of lobbying and political expenditures (line 85d less 85e)		
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?		
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?		
86 501(c)(7) orgs Enter a Initiation fees and capital contributions included on line 12		
b Gross receipts, included on line 12, for public use of club facilities		
87 501(c)(12) orgs Enter a Gross income from members or shareholders		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX		<input checked="" type="checkbox"/>
89a 501(c)(3) organizations Enter Amount of tax imposed on the organization during the year under section 4911 <input type="checkbox"/> , section 4912 <input type="checkbox"/> , section 4955 <input type="checkbox"/>		
b 501(c)(3) and 501(c)(4) orgs Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction		<input checked="" type="checkbox"/>
c Enter Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Enter Amount of tax on line 89c, above, reimbursed by the organization		
90a List the states with which a copy of this return is filed <input type="checkbox"/>		
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions)		
91 The books are in care of <input type="checkbox"/> Telephone no. <input type="checkbox"/>		
Located at <input type="checkbox"/> ZIP + 4 <input type="checkbox"/>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041—Check here <input type="checkbox"/>		
and enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/>		

**Part VII Analysis of Income-Producing Activities** (See page 31 of the instructions)

Note: Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a <i>See Statement 9</i>					6470908
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments					
96 Dividends and interest from securities			14	68928	
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					174368
102 Gross profit or (loss) from sales of inventory			3	1628	9229
103 Other revenue a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				70556	6654505
105 Total (add line 104, columns (B), (D), and (E))					6725061

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93a	<i>See Statement 10</i>
102	<i>See Statement 10</i>
101	<i>See Statement 10</i>

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No
- Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions)

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

May 2, 2003  
EXECUTIVE DIRECTOR

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information—(See separate instructions.)**

OMB No 1545-00

**2002**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

Name of the organization

**ASSOCIATED RECREATION COUNCIL - GROUP RETURN** 2757  
Employer identification number **91 1161701**

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000	5			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50 000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services	5	

**Part III** Statements About Activities (See page 2 of the instructions)

- 1 During the year, has the organization attempted to influence national, state, or local legislation including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ▶ \$ \_\_\_\_\_ (Must equal amounts on line 38, Part VI-A or line 1 of Part VI-B)

Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities

- 2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)

a Sale, exchange, or leasing of property?

b Lending of money or other extension of credit?

c Furnishing of goods, services, or facilities?

d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?

e Transfer of any part of its income or assets?

- 3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See Note below)

- 4 Do you have a section 403(b) annuity plan for your employees?

**Note** Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only **ONE** applicable box.)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) Enter the hospital's name, city, and state ▶
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the **Support Schedule** in Part IV-A)
- 11a ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 11b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the **Support Schedule** in Part IV-A)
- 12 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the **Support Schedule** in Part IV-A)
- 13 ☒ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above
See attached Schedule	13

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)



**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) **Use cash method of accounting****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)					
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975					
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.					
23 Total of lines 15 through 22	0	0	0	0	0
24 Line 23 minus line 17					
25 Enter 1% of line 23					
26 Organizations described on lines 10 or 11	a Enter 2% of amount in column (e), line 24				26a N/A
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b N/A
c Total support for section 509(a)(1) test. Enter line 24, column (e)					26c N/A
d Add Amounts from column (e) for lines 18 _____ 19 _____ 22 _____ 26b _____					26d N/A
e Public support (line 26c minus line 26d total)					26e N/A
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f N/A %
27 Organizations described on line 12	a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year.				
(2001)	(2000)	(1999)	(1998)		
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.	(2001)	(2000)	(1999)	(1998)	
c Add Amounts from column (e) for lines 15 _____ 16 _____ 17 _____ 20 _____ 21 _____					27c N/A
d Add Line 27a total _____ and line 27b total _____					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f N/A
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %
28 Unusual Grants. For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.					

**Part V Private School Questionnaire** (See page 7 of the instructions)(To be completed **ONLY** by schools that checked the box on line 6 in Part IV)

N/A

- 29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?  
If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)

	Yes	No
29		
30		
31		

- 32 Does the organization maintain the following
- a Records indicating the racial composition of the student body, faculty, and administrative staff?
  - b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
  - c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
  - d Copies of all material used by the organization or on its behalf to solicit contributions?

	Yes	No
32a		
32b		
32c		
32d		

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

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- 33 Does the organization discriminate by race in any way with respect to

- a Students' rights or privileges?
- b Admissions policies?
- c Employment of faculty or administrative staff?
- d Scholarships or other financial assistance?
- e Educational policies?
- f Use of facilities?
- g Athletic programs?
- h Other extracurricular activities?

	Yes	No
33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

- 34a Does the organization receive any financial aid or assistance from a governmental agency?

- b Has the organization's right to such aid ever been revoked or suspended?

If you answered "Yes" to either 34a or b, please explain using an attached statement

	Yes	No
34a		
34b		

- 35 Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation

	Yes	No
35		

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check ☒ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and "limited control" provisions apply**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred)

- 36 Total lobbying expenditures to influence public opinion (grassroots lobbying)
- 37 Total lobbying expenditures to influence a legislative body (direct lobbying)
- 38 Total lobbying expenditures (add lines 36 and 37)
- 39 Other exempt purpose expenditures
- 40 Total exempt purpose expenditures (add lines 38 and 39)
- 41 Lobbying nontaxable amount. Enter the amount from the following table—
- |  |   |
|--|---|
| <b>If the amount on line 40 is—</b>        | <b>The lobbying nontaxable amount is—</b>         |
| Not over \$500,000                         | 20% of the amount on line 40                      |
| Over \$500,000 but not over \$1,000,000    | \$100,000 plus 15% of the excess over \$500,000   |
| Over \$1,000,000 but not over \$1,500,000  | \$175,000 plus 10% of the excess over \$1,000,000 |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000  |
| Over \$17,000,000                          | \$1,000,000                                       |
- 42 Grassroots nontaxable amount (enter 25% of line 41)
- 43 Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36
- 44 Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38

(a)  
Affiliated group  
totals(b)  
To be completed  
for ALL electing  
organizations

N/A

**Caution** If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45 Lobbying nontaxable amount					0
46 Lobbying ceiling amount (150% of line 45(e))					0
47 Total lobbying expenditures					0
48 Grassroots nontaxable amount					0
49 Grassroots ceiling amount (150% of line 48(e))					0
50 Grassroots lobbying expenditures					0

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a** Volunteers
- b** Paid staff or management (Include compensation in expenses reported on lines c through h)
- c** Media advertisements
- d** Mailings to members, legislators or the public
- e** Publications, or published or broadcast statements
- f** Grants to other organizations for lobbying purposes
- g** Direct contact with legislators, their staffs, government officials, or a legislative body
- h** Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i** Total lobbying expenditures (Add lines c through h)

Yes No

Amount

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

**51** Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

- d If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received. *N/A*

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

[illegible]

- ☐ Yes ☒ No

- [illegible]

ASSOCIATED RECREATION COUNCIL GROUP RETURN    91-1161701

FORM 990

SPECIAL EVENTS AND ACTIVITIES

STATEMENT 1

DESCRIPTION OF EVENT	GROSS RECEIPTS	CONTRIBUT INCLUDED	GROSS REVENUE	DIRECT EXPENSES	NET INCOME
BAKE SALES AND OTHER SPECIAL EVENTS	174,368		174,368		174,368
TO FM 990, PART I, LINE 9	174,368		174,368		174,368

ASSOCIATED RECREATION COUNCIL GROUP RETURN91-1161701

2002

FORM 990 INCOME AND COST OF GOODS SOLD  
INCLUDED ON PART I, LINE 10

## STATEMENT 2

## INCOME

1	GROSS RECEIPTS	271,417	
2	RETURNS & ALLOWANCES		
3	LINE 1 LESS LINE 2		<u>271,417</u>
4	COST OF GOODS SOLD (LINE 13)	260,560	
5	GROSS PROFIT (LINE 3 LESS LINE 4)		<u><u>10,857</u></u>

## COST OF GOODS SOLD

6	INVENTORY AT BEGINNING OF YEAR		
7	MERCHANDISE PURCHASED		
8	COST OF LABOR		
9	MATERIALS AND SUPPLIES		
10	OTHER COSTS	260,560	
11	ADD LINE 6 THROUGH 10		<u>260,560</u>
12	INVENTORY AT END OF YEAR	0	
13	COST OF GOODS SOLD (LINE 11 LESS LINE 12)		<u><u>260,560</u></u>

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ASSOCIATED RECREATION COUNCIL GROUP RETURN91-1161701

2002

FORM 990OTHER LIABILITIES

STATEMENT 5

DESCRIPTIONAMOUNTACCRUED PAYROLL AND RELATED TAXES  
SALES AND EXCISE TAX PAYABLES288,984  
52,704

FORM 990, PART IV, LINE 65, COLUMN B

341,688FORM 990OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 6DESCRIPTIONAMOUNT

COST OF GOODS SOLD

260,560

TOTAL TO FORM 990, PART IV-A

260,560FORM 990OTHER EXPENSES NOT INCLUDED ON FORM 99 STATEMENT 7DESCRIPTIONAMOUNT

COST OF GOODS SOLD

271,417

TOTAL TO FORM 990, PART IV-B

271,417

ASSOCIATED RECREATION COUNCIL GROUP RETURN91-1161701

2002

FORM 990OTHER LIABILITIES

STATEMENT 5

DESCRIPTIONAMOUNT

ACCRUED PAYROLL AND RELATED TAXES

288,984

SALES AND EXCISE TAX PAYABLES

52,704

FORM 990, PART IV, LINE 65, COLUMN B

341,688FORM 990OTHER REVENUE NOT INCLUDED ON FORM 990 STATEMENT 6DESCRIPTIONAMOUNT

COST OF GOODS SOLD

271,417

TOTAL TO FORM 990, PART IV-A

271,417FORM 990OTHER EXPENSES NOT INCLUDED ON FORM 990 STATEMENT 7DESCRIPTIONAMOUNT

COST OF GOODS SOLD

271,417

TOTAL TO FORM 990, PART IV-B

271,417



## ASSOCIATED RECREATION COUNCIL GROUP RETURN

91-1161701

2002

FORM 990

OTHER EXPENSES INCLUDED ON FORM 990

STATEMENT 8

## DESCRIPTION

## DESCRIPTION

## AMOUNT

ARC SERVICE FEES

308,096

TO FM 990, PART IV-B

308,096

FORM 990

PROGRAM REVENUE

STATEMENT 9

## DESCRIPTION

BUS  
CODEUNRELATED EXCL  
BUSINESS INC CODEEXCLUDED  
AMOUNTRELATED OR  
EXEMPT FUNC-  
TION INCOME

CLASS FEES

5,092,982

SPORTS FEES

742,091

FACILITY RENTAL STAFF

234,873

DUES &amp; INSURANCE

17,719

FUNDRAISING

176,274

SPECIAL SVC CONTRACTS

13,301

FIELD TRIPS

193,668

TO FORM 990, PART VII, LINE 93

6,470,908

FORM 990

PART VIII - RELATIONSHIP OF ACTIVITIES TO  
ACCOMPLISHMENT OF EXEMPT PURPOSES

STATEMENT 10

## LINE

## EXPLANATION OF RELATIONSHIP OF ACTIVITIES

93A

COLLECTION OF FEES TO CONDUCT ACTIVITIES WHICH ENABLE EACH  
ADVISORY COUNCIL TO FURTHER THEIR GOAL OF PROVIDING THE COMMUNITY  
WITH ACCESS TO RECREATION AND EDUCATION PROGRAMS

102

MINIMAL FEES CHARGED TO PARTICIPANTS TO DEFRAY COSTS OF  
OPERATING PROGRAMS

101

VARIETY OF FUND RAISING EVENTS THAT ENABLE EACH ADVISORY  
COUNCIL TO FURTHER THEIR GOAL OF PROVIDING THE COMMUNITY  
WITH ACCESS TO RECREATION AND EDUCATION PROGRAMS

## Attachment 1

Associated Recreation Council  
Group Return  
100 Dexter Avenue North  
Seattle, WA 98109

Federal I D No 91-1161701

Group Return #2757

### List of Officers, Directors, Trustees and Key Employees

(A) Name and Address	(B) Title and Average hours per week devoted to position	(C) Compensation	(D) Contributions to employee benefit plan & deferred compensation	(E) Expense Acct and other allowances
Jackie Ramels 5722 SW Admiral Way Seattle, WA 98116	President 3 hours	0	0	0
Tim Amen 20807 32 <sup>nd</sup> PL W Lynnwood, WA 98036	Vice President 1 hour	0	0	0
Anna Martin 5418 57 <sup>th</sup> Ave S Seattle, WA 98118	Secretary 1 hour	0	0	0
Larry Luke 15747 Greenwood Ave N Seattle, WA 98133	Director ½ hour	0	0	0
Anita Matdes 16323 121 <sup>st</sup> Ave NE Seattle, WA 98011	Director ½ hour	0	0	0
Kiki Hendren 2801 NW 60 <sup>th</sup> Seattle, WA 98107	Director ½ hour	0	0	0
Cheryl L. Dyer 8808 28 <sup>th</sup> Ave NW Seattle, Wa 98117	Director ½ hour	0	0	0
Edward Hiroo 25913 141 <sup>st</sup> Ave SE Kent, WA 98042	Director ½ hour	0	0	0
Cleo Peifer 4746 Delridge Way SW Seattle, WA 98106	Director ½ hour	0	0	0
Bruce Bentley 1613 SW Austin St Seattle, WA 98106	Director ½ hour	0	0	0
Mele Feiloakitua 1624 14 <sup>th</sup> Avenue Seattle, WA 98122-4026	Director ½ hour	0	0	0

(A) Name and Address	(B) Title and Average hours per week devoted to position	(C) Compensation	(D) Contributions to employee benefit plan & deferred compensation	(E) Expense Acct and other allowances
Pam Bracy 2025 Ingersoll Pl Seattle, WA 98144	Director ½ hour	0	0	0
James Luster 10315 Rainier Ave Seattle, WA 98178	Director ½ hour	0	0	0
William Lowe 2107 Republican St Seattle, WA 98112	Director ½ hour	0	0	0
Bill Keller C/O Associated Recreation Council 100 Dexter Ave N Seattle, WA 98109	Executive Director 10 hours	\$17,520	\$1200	0

**ASSOCIATED RECREATION COUNCIL  
100 DEXTER AVE NO  
SEATTLE, WA 98109**

12/31/2001

**FED I D. 91-11617C**

**GROUP RETURN 2757**

<u>TAX NUMBER</u>	<u>(A) NAME OF SUPPORTED ORGANIZATION</u>	<u>(B) BOX NO</u>
51-0209850	SPORTS ADVISORY COUNCIL	13
51-0208294	JEFFERSON ADVISORY COUNCIL	13
51-0208300	OUTDOOR RECREATION COUNCIL(CAMP LONG)	13
51-0208303	SOUTHWEST ADVISORY COUNCIL	13
51-0208304	LANGSTON HUGHES ADVISORY COUNCIL	13
51-0208305	MILLER ADVISORY COUNCIL	13
51-0208306	GARFIELD ADVISORY COUNCIL	13
91-2089008	GARFIELD TEEN LIFE CENTER ADVISORY COUNCIL	13
51-0208308	ALKI ADVISORY COUNCIL	13
91-0863529	SPECIAL PROGRAMS ADVISORY COUNCIL	13
51-0208310	RAINIER BEACH ADVISORY COUNCIL	13
51-0208365	RAINIER ADVISORY COUNCIL	13
51-0208311	BALLARD ADVISORY COUNCIL	13
51-0208316	LOYAL HEIGHTS ADVISORY COUNCIL	13
51-0208319	MAGNOLIA ADVISORY COUNCIL	13
51-0208322	QUEEN ANNE ADVISORY COUNCIL	13
51-0208328	HIAWATHA ADVISORY COUNCIL	13
51-0208332	SENIOR ADULTS ADVISORY COUNCIL	13
51-0208336	MEADOWBROOK ADVISORY COUNCIL	13
51-0208342	VAN ASSELT ADVISORY COUNCIL	13
51-0208348	HIGH POINT ADVISORY COUNCIL	13
91-1186082	DISCOVERY PARK ADVISORY COUNCIL	13
51-0208352	DELRIDGE ADVISORY COUNCIL	13
94-3208854	CARKEEK PARK ADVISORY COUNCIL	13
51-1186088	LAURELHURST ADVISORY COUNCIL	13
51-0208357	SOUTH PARK ADVISORY COUNCIL	13
91-1177413	BITTER LAKE ADVISORY COUNCIL	13
91-1186085	GREEN LAKE ADVISORY COUNCIL	13
91-1351757	RAVENNA-ECKSTEIN ADVISORY COUNCIL	13
91-2085232	JAPANESE GARDENS ADVISORY COUNCIL	13
91-1186091	TENNIS ADVISORY COUNCIL	13
91-1209760	SEATTLE CANOE ADVISORY COUNCIL	13
91-1190194	SEATTLE ROWING ADVISORY COUNCIL	13
91-0987497	MONTLAKE ADVISORY COUNCIL	13
91-1558922	YESLER ADVISORY COUNCIL	13
91-1293949	MT BAKER BOATING ADVISORY COUNCIL	13
91-2152536	SAND POINT TRADITIONS ADVISORY COUNCIL	13